

HARNETT COUNTY, NORTH CAROLINA

Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2005

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund Annual	Workers' Compensation Fund	Harnett Memorial Fund	Abandoned Manufactured Homes Fund	Total Nonmajor Special Revenue Funds
Assets										
Cash and investments	\$ 109,763	\$ 82,171	\$ 2,020	\$ 458,161	\$ 64,596	\$ 59,879	\$ 273,281	\$ 2,030	\$ 40,282	\$ 1,092,183
Taxes receivable, net	-	126,739	-	-	-	-	-	-	-	126,739
Accounts receivable, net	-	-	-	64,658	5,825	-	-	-	-	350,552
Accounts	-	280,069	-	-	1,086	-	-	-	-	1,086
Restricted intergovernmental	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 109,763	\$ 488,979	\$ 2,020	\$ 522,819	\$ 71,507	\$ 59,879	\$ 273,281	\$ 2,030	\$ 40,282	\$ 1,570,560
Liabilities and fund balances										
Liabilities:										
Accounts payable and accrued liabilities	\$ 89,856	\$ 258,350	\$ 880	\$ 19,860	\$ 937	\$ 477	\$ -	\$ -	\$ 1,391	\$ 371,751
Unearned revenue	-	21,195	-	-	-	-	-	-	-	21,195
Deferred revenues	-	126,739	-	-	-	-	-	-	-	126,739
Total liabilities	89,856	406,284	880	19,860	937	477	-	-	1,391	519,685
Fund balances:										
Reserved by State statute	-	280,069	-	64,658	6,911	-	-	-	-	351,638
Reserved for Register of Deeds	-	-	-	-	63,659	-	-	-	-	63,659
Undesignated	19,907	(197,374)	1,140	438,301	-	59,402	273,281	2,030	38,891	635,578
Total fund balances	19,907	82,695	1,140	502,959	70,570	59,402	273,281	2,030	38,891	1,050,875
Total liabilities and fund balances	\$ 109,763	\$ 488,979	\$ 2,020	\$ 522,819	\$ 71,507	\$ 59,879	\$ 273,281	\$ 2,030	\$ 40,282	\$ 1,570,560

HARNETT COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ending June 30, 2005

	Section 8 Housing Fund	Special Districts Fund	Law Enforcement Fund	Emergency Telephone System Fund	Automation Enhancement & Preservation Fund	Emergency Response Planning Fund Annual	Workers' Compensation Fund	Harnett Memorial Fund	Abandoned Manufactured Homes Fund	Total Nonmajor Special Revenue Funds
Revenues										
Ad valorem taxes	\$ -	\$ 3,143,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,143,562
Other taxes and licenses	-	1,078,729	-	-	-	-	-	-	-	1,078,729
Restricted intergovernmental	850,036	-	-	-	-	-	-	-	-	850,036
Permits and fees	-	-	10,045	991,221	-	-	-	2,030	-	1,003,296
Investment earnings	2,033	-	-	8,262	89	-	-	-	82	10,466
Other general revenues	1,637	-	-	7,156	64,956	99,352	-	2,900	-	176,001
Total revenues	853,706	4,222,291	10,045	1,006,639	65,045	99,352	-	2,030	2,982	6,262,090
Expenditures										
Current:										
General government	-	-	-	-	32,108	-	250,566	-	-	282,674
Public safety	203	3,967,768	9,230	840,138	-	65,950	-	-	8,622	4,883,289
Economic and physical development	-	-	-	-	-	-	-	-	-	8,622
Human services	848,963	-	-	-	-	-	-	-	-	848,963
Education	-	248,026	-	-	-	-	-	-	-	248,026
Debt service:										
Principal	-	-	-	247,358	-	-	-	-	-	247,358
Total expenditures	849,166	4,215,794	9,230	1,087,496	32,108	65,950	250,566	8,622	-	6,518,932
Excess (deficiency) of revenues over (under) expenditures	4,540	6,497	815	(80,857)	32,937	33,402	(250,566)	2,030	(5,640)	(256,842)
Other financing sources (uses)										
Bonds and capital lease issuance	-	-	-	173,374	-	-	-	-	-	173,374
Transfers in	-	-	-	(3,861)	(5,000)	(3,668)	363,165	-	44,531	407,696
Transfers out	(1,001)	-	-	169,513	(5,000)	(3,668)	363,165	-	44,531	(13,530)
Total other financing sources (uses)	(1,001)	-	-	169,513	(5,000)	(3,668)	363,165	-	44,531	567,540
Net change in fund balances	3,539	6,497	815	88,656	27,937	29,734	112,599	2,030	38,891	310,698
Fund balance - beginning	16,368	76,198	325	414,303	42,633	29,668	160,682	-	-	740,177
Fund balance - ending	\$ 19,907	\$ 82,695	\$ 1,140	\$ 502,959	\$ 70,570	\$ 59,402	\$ 273,281	\$ 2,030	\$ 38,891	\$ 1,050,875

HARNETT COUNTY, NORTH CAROLINA
Combining Schedule of Revenues and Expenditures-
Budget and Actual and Changes in Fund Balances - Nonmajor Special Revenue Funds
Year Ending June 30, 2005
With Comparative Actual Totals for the Year Ended June 30, 2004

	Section 8 Housing Fund		Special Districts Fund		Law Enforcement Fund		Emergency Telephone System Fund		Automation Enhancement & Preservation Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Ad valorem taxes	\$ -	\$ -	\$ 3,673,340	\$ 3,143,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	1,122,800	1,078,729	-	-	-	-	-	-
Restricted intergovernmental	1,015,016	850,036	-	-	20,000	10,045	997,780	991,221	-	-
Permits and fees	-	-	-	-	-	-	8,575	8,262	100	89
Investment earnings	1,850	2,033	-	-	-	-	7,500	7,156	65,000	64,956
Other general revenues	1,700	1,637	-	-	-	-	-	-	-	-
Total revenues	1,018,566	853,706	4,796,140	4,222,291	20,000	10,045	1,013,855	1,006,639	65,100	65,045
Expenditures:										
Current:										
General government:									60,100	32,108
Operating expenditures	-	-	-	-	-	-	-	-	60,100	32,108
Total general government									60,100	32,108
Public safety:			431,228	380,426	-	-	-	-	-	-
Anderson Creek fire district	-	-	206,995	177,886	-	-	-	-	-	-
Averasboro fire district	-	-	354,667	315,338	-	-	-	-	-	-
Benhaven fire district	-	-	528,007	470,851	-	-	-	-	-	-
Black River fire district	-	-	284,792	255,422	-	-	-	-	-	-
Boone Trail emergency district	-	-	332,511	290,270	-	-	-	-	-	-
Bules Creek fire district	-	-	48,594	35,801	-	-	-	-	-	-
Cypress Creek fire district	-	-	175,186	150,587	-	-	-	-	-	-
Erwin fire district	-	-	233,717	205,540	-	-	-	-	-	-
Flat Branch fire district	-	-	156,792	134,472	-	-	-	-	-	-
Flatwoods fire district	-	-	355,451	316,270	-	-	-	-	-	-
Grove fire district	-	-	367,625	326,440	-	-	-	-	-	-
Northwest Harnett fire district	-	-	665,389	588,279	-	-	-	-	-	-
Spout Springs fire district	-	-	187,172	161,015	-	-	-	-	-	-
Summerville fire district	-	-	36,124	26,243	-	-	-	-	-	-
Crains Creek fire district	-	-	150,070	132,928	-	-	-	-	-	-
Bunnlevel fire district	-	-	-	-	-	-	160,150	157,258	-	-
Salaries and fringe benefits	370	203	-	-	20,000	9,230	584,160	485,875	-	-
Operating expenditures	-	-	-	-	-	-	226,835	197,005	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt Service:							285,437	247,358		
Principal	-	-	-	-	-	-	-	-	-	-
Total public safety	370	203	4,514,320	3,967,768	20,000	9,230	1,256,582	1,087,496	-	-
Economic and physical development										
Abandoned Home Removal	-	-	-	-	-	-	-	-	-	-
Human services:										
Housing assistance programs	1,019,631	848,963	-	-	-	-	-	-	-	-
Intergovernmental:										
Education:			281,820	248,026	-	-	-	-	-	-
Special School District	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,020,001	849,166	4,796,140	4,215,794	20,000	9,230	1,256,582	1,087,496	60,100	32,108
Revenues over (under) expenditures	(1,435)	4,540	-	6,497	-	815	(242,727)	(80,857)	5,000	32,937
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(1,001)	(1,001)	-	-	-	-	(3,861)	(3,861)	(5,000)	(5,000)
Capital lease issuance	-	-	-	-	-	-	173,375	173,374	-	-
Fund balance appropriated	2,436	-	-	-	-	-	73,213	-	-	-
Total other financing sources (uses)	1,435	(1,001)	-	-	-	-	242,727	169,513	(5,000)	(5,000)
Revenues and other financing sources (uses) over (under) expenditures	\$ -	3,539	\$ -	6,497	\$ -	815	\$ -	88,656	\$ -	27,937
Fund balances (deficit):										
Beginning of year, July 1		16,368		76,198		325		414,303		42,633
End of year, June 30		\$ 19,907		\$ 82,695		\$ 1,140		\$ 502,959		\$ 70,570

Emergency Response Planning Fund Annual		Workers' Compensation Fund		Harnett Memorial Fund		Abandoned Manufactured Homes Fund		Combining Totals			2004
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Variance	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,673,340	\$ 3,143,562	\$ (529,778)	\$ 3,008,419
-	-	-	-	-	-	-	-	1,122,800	1,078,729	(44,071)	982,573
-	-	-	-	-	-	-	-	1,015,016	850,036	(164,980)	951,699
-	-	-	-	2,500	2,030	-	-	1,020,280	1,003,296	(16,984)	999,321
-	-	-	-	-	-	-	-	10,525	10,466	(59)	3,165
-	-	-	-	-	-	-	-	195,152	176,001	(19,151)	76,293
99,352	99,352	-	-	-	-	-	-	21,600	2,900	-	-
99,352	99,352	-	-	2,500	2,030	-	-	21,600	2,982	-	-
-	-	-	-	-	-	-	-	7,037,113	6,262,090	(775,023)	6,021,470
-	-	363,165	250,566	2,500	-	-	-	425,765	282,674	143,091	246,452
-	-	363,165	250,566	2,500	-	-	-	425,765	282,674	143,091	246,452
-	-	-	-	-	-	-	-	431,228	380,426	50,802	357,748
-	-	-	-	-	-	-	-	206,995	177,886	29,109	167,103
-	-	-	-	-	-	-	-	354,667	315,338	39,329	287,487
-	-	-	-	-	-	-	-	528,007	470,851	57,156	448,192
-	-	-	-	-	-	-	-	284,792	255,422	29,370	247,736
-	-	-	-	-	-	-	-	332,511	290,270	42,241	273,984
-	-	-	-	-	-	-	-	48,594	35,801	12,793	32,183
-	-	-	-	-	-	-	-	175,186	150,587	24,599	140,596
-	-	-	-	-	-	-	-	233,717	205,540	28,177	197,717
-	-	-	-	-	-	-	-	156,792	134,472	22,320	133,666
-	-	-	-	-	-	-	-	355,451	316,270	39,181	300,084
-	-	-	-	-	-	-	-	367,625	326,440	41,185	307,319
-	-	-	-	-	-	-	-	665,389	588,279	77,110	534,445
-	-	-	-	-	-	-	-	187,172	161,015	26,157	155,305
-	-	-	-	-	-	-	-	36,124	26,243	9,881	24,733
-	-	-	-	-	-	-	-	150,070	132,928	17,142	125,050
-	-	-	-	-	-	-	-	179,487	163,709	15,778	131,946
19,337	6,451	-	-	-	-	-	-	680,877	554,807	126,070	572,475
76,347	59,499	-	-	-	-	-	-	226,835	197,005	29,830	57,085
-	-	-	-	-	-	-	-	285,437	247,358	38,079	199,394
95,684	65,950	-	-	-	-	-	-	5,886,956	5,130,647	756,309	4,694,248
-	-	-	-	-	-	66,131	8,622	66,131	8,622	57,509	-
-	-	-	-	-	-	-	-	1,019,631	848,963	170,668	903,012
-	-	-	-	-	-	-	-	281,820	248,026	33,794	237,595
95,684	65,950	363,165	250,566	2,500	-	66,131	8,622	7,680,303	6,518,932	1,161,371	6,081,307
3,668	33,402	(363,165)	(250,566)	-	2,030	(44,531)	(5,640)	(643,190)	(256,842)	386,348	(59,837)
-	-	363,165	363,165	-	-	44,531	44,531	407,696	407,696	-	326,884
(3,668)	(3,668)	-	-	-	-	-	-	(13,530)	(13,530)	-	(6,627)
-	-	-	-	-	-	-	-	173,375	173,374	(1)	-
-	-	-	-	-	-	-	-	75,649	-	(75,649)	-
(3,668)	(3,668)	363,165	363,165	-	-	44,531	44,531	643,190	567,540	(75,650)	320,257
\$ -	29,734	\$ -	112,599	\$ -	2,030	\$ -	38,891	\$ -	310,698	\$ 310,698	260,420
-	29,668	-	160,682	-	-	-	-	-	740,177	-	479,757
\$ 59,402	-	\$ 273,281	-	\$ 2,030	-	\$ 38,891	-	\$ 1,050,875	-	\$ 740,177	-

HARNETT COUNTY, NORTH CAROLINA

Balance Sheet
Nonmajor Debt Service Fund
June 30, 2005

	<u>Debt Service COPS 2002 Reserve Fund</u>
Assets	
Cash on deposit with escrow agent	\$ 4,760,138
Total assets	<u>\$ 4,760,138</u>
Fund balances:	
Reserved for debt service	\$ 4,760,138
Total fund balances	<u>4,760,138</u>
Total liabilities and fund balances	<u>\$ 4,760,138</u>

HARNETT COUNTY, NORTH CAROLINA

Statement of Revenues, Expenditures and Changes in
Fund Balance
Nonmajor Debt Service Fund
Year Ending June 30, 2005

	Debt Service COPS 2002 Reserve Fund
	<u> </u>
Revenues	
Investment earnings	\$ 57,032
Total revenues	<u>57,032</u>
Excess (deficiency) of revenues over (under) expenditures	 <u>57,032</u>
Other financing sources (uses)	
Transfers in	1,606,468
Total other financing sources (uses)	<u>1,606,468</u>
Net change in fund balances	1,663,500
Fund balance - beginning	<u>3,096,638</u>
Fund balance - ending	<u><u>\$ 4,760,138</u></u>

HARNETT COUNTY, NORTH CAROLINA
Schedule of Revenues and Expenditures-
Budget and Actual and Changes in Fund Balance - Nonmajor Debt Service Fund
Year Ending June 30, 2005
With Comparative Actual Totals for the Year Ended June 30, 2004

	Debt Service COPS 2002 Reserve Fund		2004
	Budget	Actual	Actual
Revenues:			
Investment earnings	\$ 57,000	\$ 57,032	\$ 546,727
Total revenues	<u>57,000</u>	<u>57,032</u>	<u>546,727</u>
Expenditures:			
Current:			
Debt Service:			
Principal	1,663,468	-	4,023,701
Total public safety	<u>1,663,468</u>	<u>-</u>	<u>4,023,701</u>
Total expenditures	<u>1,663,468</u>	<u>-</u>	<u>4,023,701</u>
Revenues over (under) expenditures	<u>(1,606,468)</u>	<u>57,032</u>	<u>(3,476,974)</u>
Other financing sources:			
Transfers in	1,606,468	1,606,468	1,257,226
Total other financing sources (uses)	<u>1,606,468</u>	<u>1,606,468</u>	<u>1,257,226</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	1,663,500	(2,219,748)
Fund balances (deficit):			
Beginning of year, July 1		<u>3,096,638</u>	<u>5,316,386</u>
End of year, June 30		<u>\$ 4,760,138</u>	<u>\$ 3,096,638</u>

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